

**CALIFORNIA BOARD OF ACCOUNTANCY**

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**IMPORTANT NOTICE TO CONSUMERS
REGARDING PREPARATION OF INCOME TAX RETURNS**

It is believed that up to 10,000 illegal tax preparers work in California, according to the California Tax Education Council. Remembering that a tax preparer has access to your Social Security Number, address, and other private information, it is important to know that the only people legally allowed to charge a fee to complete an income tax form for someone else in California are:

- **Certified Public Accountants and Public Accountants:** Must pass the Uniform CPA Examination, be actively licensed, and must complete 80 hours of continuing education in the two-year period immediately preceding the license expiration date. You can check the status of a practitioner's license at www.dca.ca.gov/cba using the [Web License Lookup](#) feature.
- **Enrolled Agents:** Must be licensed by the federal government, pass a two-day test administered by the IRS, and take 72 hours of continuing education every three years.
- **Attorneys:** Must pass the state bar exam and take 10 hours of continuing education every year.
- **California Registered Tax Preparers (CRTP):** Must receive 60 hours of continuing education and take 20 hours of continuing education every three years. CRTPs must register as a tax preparer with the [California Tax Education Council](#).

Be sure to ask for the credentials of the person preparing your taxes before submitting your tax materials for preparation. You are advised to check to make sure the person is licensed or registered as indicated by the person's credentials.

Please click on these California Board of Accountancy links for more information on this subject:

[Advice on Selecting a CPA](#)
[Selecting a CPA on the Internet](#)
[Special Message about Refund Anticipation Loans \(RALs\)](#)

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